Statement

State	Number of companies	Number of companies against whieh prosecution Med under Sections 61/63,68 & 628 of the Com-panies Act, 1956	Number of companies against whieh prosecution launched for non-filing of statutory returns	Number of cases where FIRs have been filed/ registered under IPC	
				fetal FIRS Med	Registered
Bihar	4	4	4	4	3
Orissa	2	2	1	2	2
West Bengal	8	5	6	8	8
Delhi	10	10	9	6	—
Punjab & UT of Chandigarh	5	5	S	5	4
Uttar Pradesh	5	5	5	4	—
Andhra Pradash	16	15	9	9	—
Karnataka	5	3	3	3	—
Tamil Nadu	11	14	9	9	6
Cujarat	36	33	33	26	20
Madhya Pradash	5	5	5	5	2
Maharashtra	12	10	10	9	6
TOTAL	122	111	99	90	51

Role of Cost Audit Branch

455. SHRI ABU ASIM AZMI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) the role of Cost Audit Branch and the steps being taken to make it effective tool for checking frauds in the matters of companies; and

(b) by when the blue print of work for Cost Audit would be ready?

THE MINISTER OF STATE OF THE MINISTRY OF COMPANYAFFAIRS (SHRI PREM CHAND GUPTA): (a) The Cost Audit Branch under Ministry

of Company Affairs administers Sections 209(1)(d) and 233B of the Companies Act, 1956. The Cost Audit Branch makes available Cost Audit Reports to concerned regulators/Departments for their scrutiny including detection of fraud.

(b) Cost Audit Branch is already discharging its duties within the framework of the Companies Act, 1956.

Drug companies under Cost Audit

456. SHRI ABU ASIM AZMI: Will the Minister of COMPANY AFFAIRS be pleased to state:

(a) the names of drug companies which are under Cost Audit and the companies for which Cost Audit has been ordered during the last three years, year-wise;

(b) whether it is a fact that a number of companies are escaping Cost 'Audit; and

(c) if so, the reasons therefor and the steps proposed to be taken to cover ail drug companies under Cost Audit?

THE MINISTER OF STATE OF THE MINISTRY OF COMPANY AFFAIRS (SHRI PREM CHAND GUPTA): (a) The names of the Drug companies under Cost Audit are indicated in the enclosed Statement I and II (See below) and the companies for which Cost Audit has been ordered during the last three years are indicated in the enclosed Statement ll-(See below).

(b) and (c) Under existing law, Cost Audit is not mandatory for all companies which are required to maintain Cost Records under section 209(1) (d) of the Companies Act, 1956. Cost audit is not envisaged for each drug company.

Statement-I

List of companies under Cost Audit for Bulk Drugs

SI. No.	Name of the Company
1.	Aarti Drugs Limited
2.	Abbott Labs. (I) Ltd.
3.	Albert David Limited
4.	Alembic Ltd.
5.	Alpha Drugs India Limited
6.	Alta Laboratories (P) Ltd.